

(Tax Year)

Alaska Fishery Resource Landing Tax Return

Department use only-Envelope #
FSN

680

Federal <input type="checkbox"/> EIN or <input type="checkbox"/> SSN			Vessel name (if more than one, attach list)		<input type="checkbox"/> Amended (attach explanation)
Taxpayer name			Entity type (check one) <input type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> LLC <input type="checkbox"/> Partnership		
Doing business as			Contact person		
Mailing address			Email		
City	State	Zip + 4	Phone number	Fax number	Mobile number

Tax Liability

1a. Established. Enter amount from Page 2, Part 1, line 4	1a			
1b. Developing. Enter amount from Page 2, Part 2, line 4	1b			
1c. Total tax liability. Add lines 1a and 1b			1c	

Credits

2a. Credit from CDQ contributions (Schedule 3, line 8)	2a			
2b. Credit for other taxes paid (Schedule 4, line 3)	2b			
2c. A. W. "Winn" Brindle Memorial Scholarship Credit (Schedule 5, line 4)	2c			
2d. Education Credit (Schedule 6, line 4)	2d			
2e. Total credits. Add lines 2a, 2b, 2c, and 2d			2e	

Total Liability

3. Net Landing Tax (subtract line 2e from line 1c)	3	
4. Alaska Seafood Marketing Assessment (Part 3, line 2)	4	
5. Recapture taxes (taxes paid to another jurisdiction and subsequently refunded or credited)	5	
6. Total Liability (Add lines 3, 4 and 5)	6	

Payments

7. Total payments from Page 2, line 9 of Payment Record	7	
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Amount Due

8. If line 6 is greater than line 7, subtract line 7 from line 6	Amount you owe	8	
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Overpayment

9. If line 7 is greater than line 6, subtract line 6 from line 7	Amount overpaid	9	
10. Amount of overpayment to be credited to next year's estimated landing tax	10		
11. Amount of overpayment to be refunded (subtract line 10 from line 9)	11		

Note: If your combined liabilities are \$150,000 or more, you must wire transfer funds or pay online using TOPS at www.tax.alaska.gov.

Check if you are remitting by: ☐ Wire transfer (date _____) ☐ TOPS (confirmation # _____)

I declare under penalty of unsworn falsification that the information provided in this return has been reviewed by me, and to the best of my knowledge and belief is true, correct and complete. If prepared by a person other than the taxpayer, preparer's declaration is based on all information of which preparer has any knowledge.

Signature	Print name	Date
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Pay online at www.tax.alaska.gov or make check payable to **State of Alaska**
Mail to: Alaska Department of Revenue - Tax Division
PO Box 110420 • Juneau AK 99811-0420

Department use only-PMD
Validation

680

Retain a copy for your records

Taxpayer name

Federal EIN or SSN

680

Note: complete Schedules 1 and 2, as needed, and transfer the totals to Part 1, Part 2 and Part 3 below.

Part 1: Established

	Amount
1. Total unprocessed value from Schedules 1E (Established)	
2. Total unprocessed value from Schedules 2E (Established)	
3. Total value (add lines 1 and 2)	
4. Tax. Multiply line 3 by 3% (.03). Enter here and on Page 1, line 1a	

Part 2: Developing

	Amount
1. Total unprocessed value from Schedules 1D (Developing)	
2. Total unprocessed value from Schedules 2D (Developing)	
3. Total value (add lines 1 and 2)	
4. Tax. Multiply line 3 by 1% (.01). Enter here and on Page 1, line 1b	

Part 3: Alaska Seafood Marketing Assessment

	Amount
1. Enter the total value of fishery resources from Part 1, line 3 and Part 2, line 3	
2. Assessment. If the value on line 1 is greater than or equal to \$50,000, multiply the value on line 1 by 0.5% (.005) and enter the result here and on Page 1, line 4. Enter Zero here and on Page 1, line 4 if the value on line 1 is less than \$50,000	

Payment Record

Estimated payments	EFT or check number	Date	Amount
1. Overpayment credit from prior year			
2. 1st quarter due March 31			
3. 2nd quarter due June 30			
4. 3rd quarter due September 30			
5. 4th quarter due December 31			
6. Final payment due March 31 of year following tax year			
7. Other payment			
8. Amended returns only. Tax payment(s) made with original and previously filed amended returns			
9. Total payments. Add lines 1 through 8 and enter here and on Page 1, line 7			

Taxpayer name		Federal EIN or SSN	page of
Alaska Fishery Resource Landing Tax Return		Schedule 1E - Established	

Fisheries resources **not** harvested under a community development quota (CDQ)

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Species	Species code	Product code	Processed weight (lbs)	Recovery code (below)	Recovery % (if recovery code is N or O)	Unprocessed weight (lbs)*	Statewide average price/lb	Unprocessed value (unprocessed weight x average price/lb)	Location code (see instructions)			
Total (if finished, enter the total unprocessed value on Page 2, part 1, line 1)												

Recovery Codes

A	Actual scale weight
V	NMFS volumetric measurements
N	NMFS recovery rate
O	Other (specify)

* Note: for sablefish use headed and gutted weight, for scallops use shucked weight.

Taxpayer name	Federal EIN or SSN	page of
Alaska Fishery Resource Landing Tax Return	Schedule 1E - Established (continued)	

Fisheries resources **not** harvested under a community development quota (CDQ)

Species	Species code	Product code	Processed weight (lbs)	Recovery code <i>(below)</i>	Recovery % <i>(if recovery code is N or O)</i>	Unprocessed weight (lbs)*	Statewide average price/lb	Unprocessed value <i>(unprocessed weight x average price/lb)</i>	Location code <i>(see instructions)</i>
Total from previous page.									
Total (enter the total unprocessed value on Page 2, part 1, line 1)									

Recovery Codes

A	Actual scale weight
V	NMFS volumetric measurements
N	NMFS recovery rate
O	Other (specify)

* Note: for sablefish use headed and gutted weight,
for scallops use shucked weight.

Taxpayer name		Federal EIN or SSN	page of
Alaska Fishery Resource Landing Tax Return		Schedule 1D - Developing	

Fisheries resources **not** harvested under a community development quota (CDQ)

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Waters *	Species	Species code	Product code	Processed weight (lbs)	Recovery code (below)	Recovery % (if recovery code is N or O)	Unprocessed weight (lbs)	Statewide average price/lb	Unprocessed value (unprocessed weight x average price/lb)	Location code (see instructions)			
Bering Sea	Example: Lingcod	130	08	150,000	N	47%	319,149	.98	312,765.96	6	7	0	3
Total (if finished, enter the total unprocessed value on Page 2, part 2, line 1)													

Recovery Codes

A	Actual scale weight
V	NMFS volumetric measurements
N	NMFS recovery rate
O	Other (specify)

* Use the applicable region, district or area described on the Developing Commercial Fisheries List from which the resource was harvested. If the species is developing statewide, write "statewide".

Taxpayer name

Federal EIN or SSN

page of

Alaska Fishery Resource Landing Tax Return

Schedule 1D - Developing (continued)

Fisheries resources **not** harvested under a community development quota (CDQ)

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Waters *	Species	Species code	Product code	Processed weight (lbs)	Recovery code (below)	Recovery % (if recovery code is N or O)	Unprocessed weight (lbs)	Statewide average price/lb	Unprocessed value (unprocessed weight x average price/lb)	Location code (see instructions)
Total from previous page.										
Total (enter the total unprocessed value on Page 2, part 2, line 1)										

Recovery Codes

A	Actual scale weight
V	NMFS volumetric measurements
N	NMFS recovery rate
O	Other (specify)

* Use the applicable region, district or area described on the Developing Commercial Fisheries List from which the resource was harvested. If the species is developing statewide, write "statewide".

Taxpayer name		Federal EIN or SSN	page of
Alaska Fishery Resource Landing Tax Return		Schedule 2E - Established	

Fisheries resources harvested under a community development quota (CDQ)

Species	Species code	Product code	Processed weight (lbs)	Recovery code (below)	Recovery % (if recovery code is N or O)	Unprocessed weight (lbs)*	Statewide average price/lb	Unprocessed value (unprocessed weight x average price/lb)	Location code (see instructions)
Total (if finished, enter the total unprocessed value on Page 2, part 1, line 2)									

Recovery Codes

A	Actual scale weight
V	NMFS volumetric measurements
N	NMFS recovery rate
O	Other (specify)

* Note: for sablefish use headed and gutted weight, for scallops use shucked weight.

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Taxpayer name		Federal EIN or SSN	page of
Alaska Fishery Resource Landing Tax Return		Schedule 2E - Established (continued)	

Fisheries resources harvested under a community development quota (CDQ)

Species	Species code	Product code	Processed weight (lbs)	Recovery code (below)	Recovery % (if recovery code is N or O)	Unprocessed weight (lbs)*	Statewide average price/lb	Unprocessed value (unprocessed weight x average price/lb)	Location code (see instructions)
Total from previous page.									
Total (enter the total unprocessed value on Page 2, part 1, line 2)									

Recovery Codes

A	Actual scale weight
V	NMFS volumetric measurements
N	NMFS recovery rate
O	Other (specify)

* Note: for sablefish use headed and gutted weight, for scallops use shucked weight.

Retain a copy for your records

Fisheries resources harvested under a community development quota (CDQ)

Recovery Codes

* Use the applicable region, district or area described on the Developing Commercial Fisheries List from which the resource was harvested. If the species is developing statewide, write "statewide".

Taxpayer name

Federal EIN or SSN

page of

Alaska Fishery Resource Landing Tax Return

Schedule 2D - Developing (continued)

Fisheries resources harvested under a community development quota (CDQ)

Retain a copy for your records

Waters*	Species	Species code	Product code	Processed weight (lbs)	Recovery code (below)	Recovery % (if recovery code is N or O)	Unprocessed weight (lbs)	Statewide average price/lb	Unprocessed value (unprocessed weight x average price/lb)	Location code (see instructions)
Total from previous page.										
Total (enter the total unprocessed value on Page 2, part 2, line 2)										

Recovery Codes

A	Actual scale weight
V	NMFS volumetric measurements
N	NMFS recovery rate
O	Other (specify)

* Use the applicable region, district or area described on the Developing Commercial Fisheries List from which the resource was harvested. If the species is developing statewide, write "statewide".

Taxpayer name	Federal EIN or SSN
Alaska Fishery Resource Landing Tax Return	Schedule 3 - CDQ Credit

Credit for Approved Contributions Under a CDQ

Explanation: A taxpayer who harvests a fishery resource under the provisions of a community development quota (CDQ) may claim qualifying contributions as a credit. Contributions must have been approved by the Tax Division. Use the CDQ Credit Application on Form 0405-681 to apply no later than January 31 of the year following the tax year.

Limitation: The credit is limited to 45.45% of the tax due on the value of the fishery resource harvested under the CDQ.

				Department use only
1	Total unprocessed value from Schedules 2E	1		
2	Multiply line 1 by 3% (.03)	2		
3	Total unprocessed value from Schedules 2D	3		
4	Multiply line 3 by 1% (.01)	4		
5	Tax on resources harvested under a CDQ (add lines 2 and 4)	5		
6	Maximum credit available [multiply line 5 by 45.45% (.4545)]	6		
7	Approved contributions (from CDQ Credit Application Form)	7		
8	CDQ Credit. Enter lesser of line 6 or line 7 here and on Page 1, line 2a	8		

Alaska Fishery Resource Landing Tax Return	Schedule 4 - Credit for Other Taxes Paid
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Explanation: Before a credit is allowed for taxes paid to another jurisdiction, you must attach a statement attesting that the tax has been paid, indicating the date the payment was made, describing the nature of the tax and providing citation to the statutory or other legal authority of the jurisdiction that imposed the tax. You must also attach a copy of the return or report filed with other jurisdictions for which credits are being claimed.

Limitation: The amount of the credit for taxes paid to another jurisdiction on the fishery resource may not exceed the landing tax liability that applies to the same fishery resource. For purposes of this section, "jurisdiction" includes a state other than Alaska, the United States or a foreign country.

				Department use only
1	Enter the Alaska landing tax incurred on fishery resources subjected to tax by another jurisdiction	1		
2	Taxes paid to another jurisdiction	2		
3	Credit for other taxes. Enter lesser of line 1 or 2 here and on Page 1, line 2b	3		

Taxpayer name	Federal EIN or SSN	Schedule 5
Alaska Fishery Resource Landing Tax Return	A. W. "Winn" Brindle Credit	

A. W. "Winn" Brindle Memorial Scholarship Credit

Explanation. A taxpayer is allowed a credit for contributions made during the tax year to the A. W. "Winn" Brindle Memorial Scholarship Fund. Include written verification from the Post Secondary Education Commission confirming the contribution date and amount.

Limitation: The credit is limited to 5% of the landing tax liability.

				Department use only
1	Total tax before credits. Enter the amount from page 1, line 1c	1		
2	A.W. "Winn" Brindle Memorial Scholarship contribution made during the year	2		
3	Multiply line 1 by 5% (.05)	3		
4	Enter the lesser of line 2 or 3 here and on Page 1, line 2c	4		

Alaska Fishery Resource Landing Tax Return	Schedule 6 - Education Credit
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Education Credit

Taxpayers may claim as a credit a portion of contributions to qualified Alaska colleges, universities, secondary and vocational schools. See instructions for limitations and more details. Include written verification from the contribution recipient confirming the contribution date and amount.

Name of contribution recipient		Contribution(s)	
		Date	Amount
1	Total qualified contributions made during the year	1	

Allowable Credit Calculation

2	Multiply the lesser of line 1 above or \$100,000 by 50% (0.5)	2	
3	Enter 100% of the next \$100,000 of contributions from line 1 above	3	
4	Total allowable credit. Add line 2 and 3. Enter here and on page 1, line 2b. See instructions for limitations	4	

Alaska Fishery Resource Landing Tax Estimated Payment Vouchers

Use the vouchers below for your estimated tax payments

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Tax Online Payment System (TOPS)

The Tax Division offers online electronic funds transfer through TOPS. You must be an existing taxpayer with the Tax Division to make payment using TOPS; no pre-enrollment is required. If you are a first-time taxpayer, contact the Tax Division at 907-465-2320. Information and access to TOPS is located at www.tax.alaska.gov.

Estimated Payment Voucher - Alaska Fishery Resource Landing Tax Return

Note: to ensure proper credit, use the same name and EIN to be used on your return			Year: _____	Department use only
Federal EIN or SSN	Date		Quarter ... Due date <input type="checkbox"/> First March 31 <input type="checkbox"/> Second June 30 <input type="checkbox"/> Third September 30 <input type="checkbox"/> Fourth December 31	Date received
Taxpayer name				
Mailing address				
City	State	Zip + 4	Payment amount * \$	Validation

Mail payment to: Alaska Department of Revenue • Tax Division • PO Box 110420 • Juneau, AK 99811-0420

This form must accompany your estimated payment if paying by check.

* If payment is \$100,000 or more, you must remit funds electronically

Estimated Payment Voucher - Alaska Fishery Resource Landing Tax Return

Note: to ensure proper credit, use the same name and EIN to be used on your return			Year: _____	Department use only
Federal EIN or SSN	Date		Quarter ... Due date <input type="checkbox"/> First March 31 <input type="checkbox"/> Second June 30 <input type="checkbox"/> Third September 30 <input type="checkbox"/> Fourth December 31	Date received
Taxpayer name				
Mailing address				
City	State	Zip + 4	Payment amount * \$	Validation

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This form must accompany your estimated payment if paying by check.

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Estimated Payment Voucher - Alaska Fishery Resource Landing Tax Return

Note: to ensure proper credit, use the same name and EIN to be used on your return			Year: _____	Department use only
Federal EIN or SSN	Date		Quarter ... Due date <input type="checkbox"/> First March 31 <input type="checkbox"/> Second June 30 <input type="checkbox"/> Third September 30 <input type="checkbox"/> Fourth December 31	Date received
Taxpayer name				
Mailing address				
City	State	Zip + 4	Payment amount * \$	Validation

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Alaska Fishery Resource Landing Tax Estimated Payment Vouchers

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Estimated Payment Voucher - Alaska Fishery Resource Landing Tax Return

Note: to ensure proper credit, use the same name and EIN to be used on your return			Year: _____	Department use only
Federal EIN or SSN	Date		Quarter ... Due date <input type="checkbox"/> First March 31 <input type="checkbox"/> Second June 30 <input type="checkbox"/> Third September 30 <input type="checkbox"/> Fourth December 31	Date received
Taxpayer name				
Mailing address				
City	State	Zip + 4	Payment amount * \$	Validation

Mail payment to: Alaska Department of Revenue • Tax Division • PO Box 110420 • Juneau, AK 99811-0420

This form must accompany your estimated payment if paying by check.

* If payment is \$100,000 or more, you must remit funds electronically

Final Payment Voucher - Alaska Fishery Resource Landing Tax Return

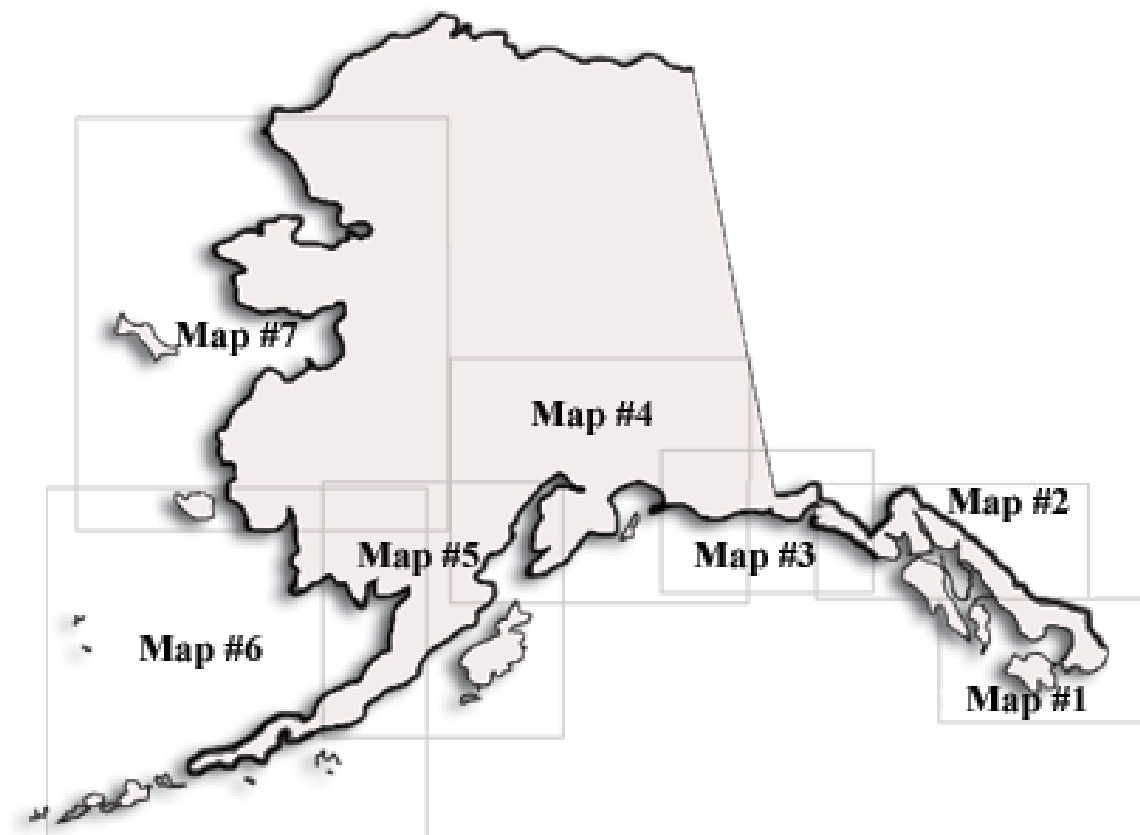
Note: to ensure proper credit, use the same name and EIN to be used on your return			Year: _____	Department use only
Federal EIN or SSN	Date		Final Payment Due March 31 of year following the tax year	Date received
Taxpayer name				
Mailing address				
City	State	Zip + 4	Payment amount * \$	Validation



Mail payment to: Alaska Department of Revenue • Tax Division • PO Box 110420 • Juneau, AK 99811-0420

This form must accompany your estimated payment if paying by check.

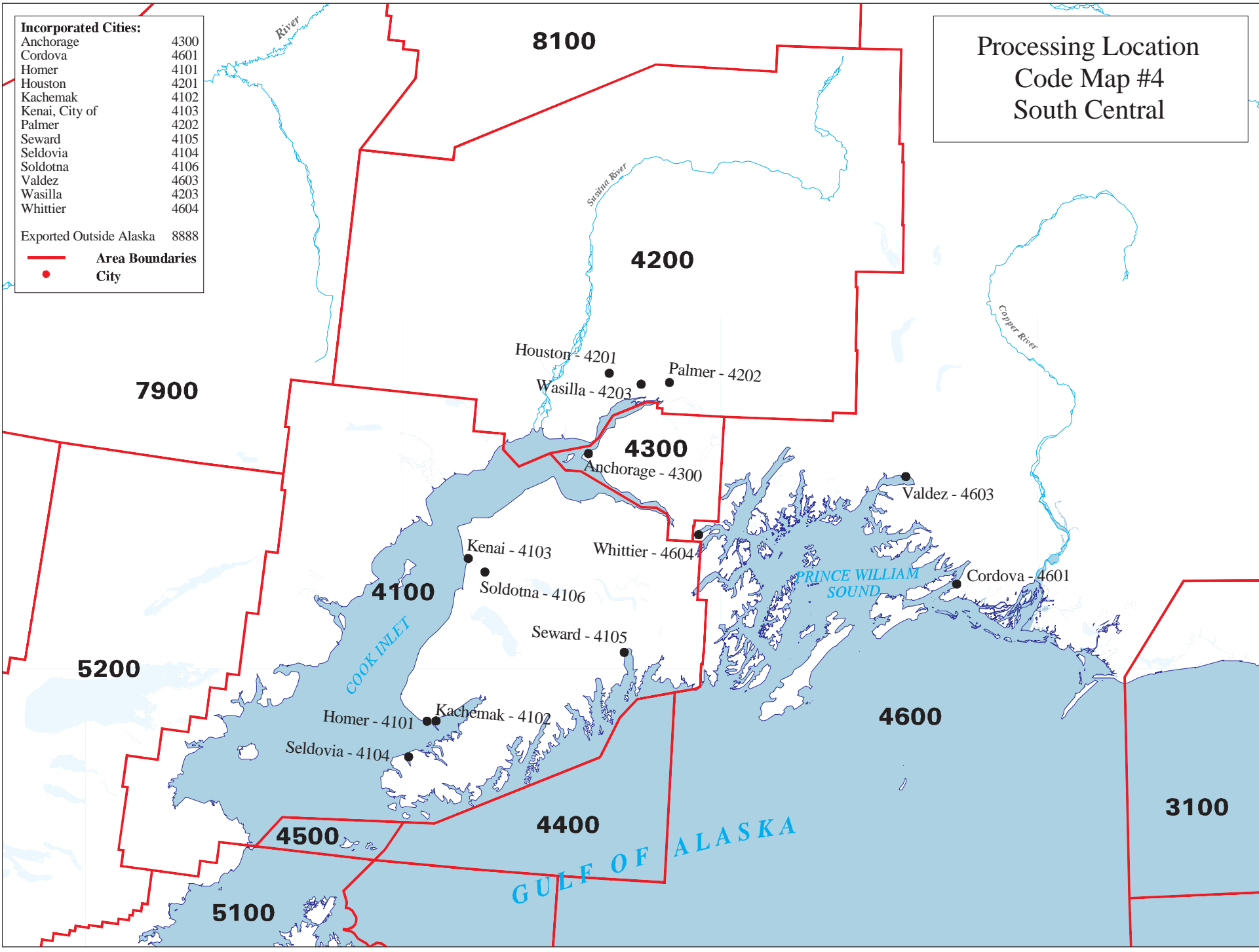
* If payment is \$100,000 or more, you must remit funds electronically

PROCESSING LOCATION

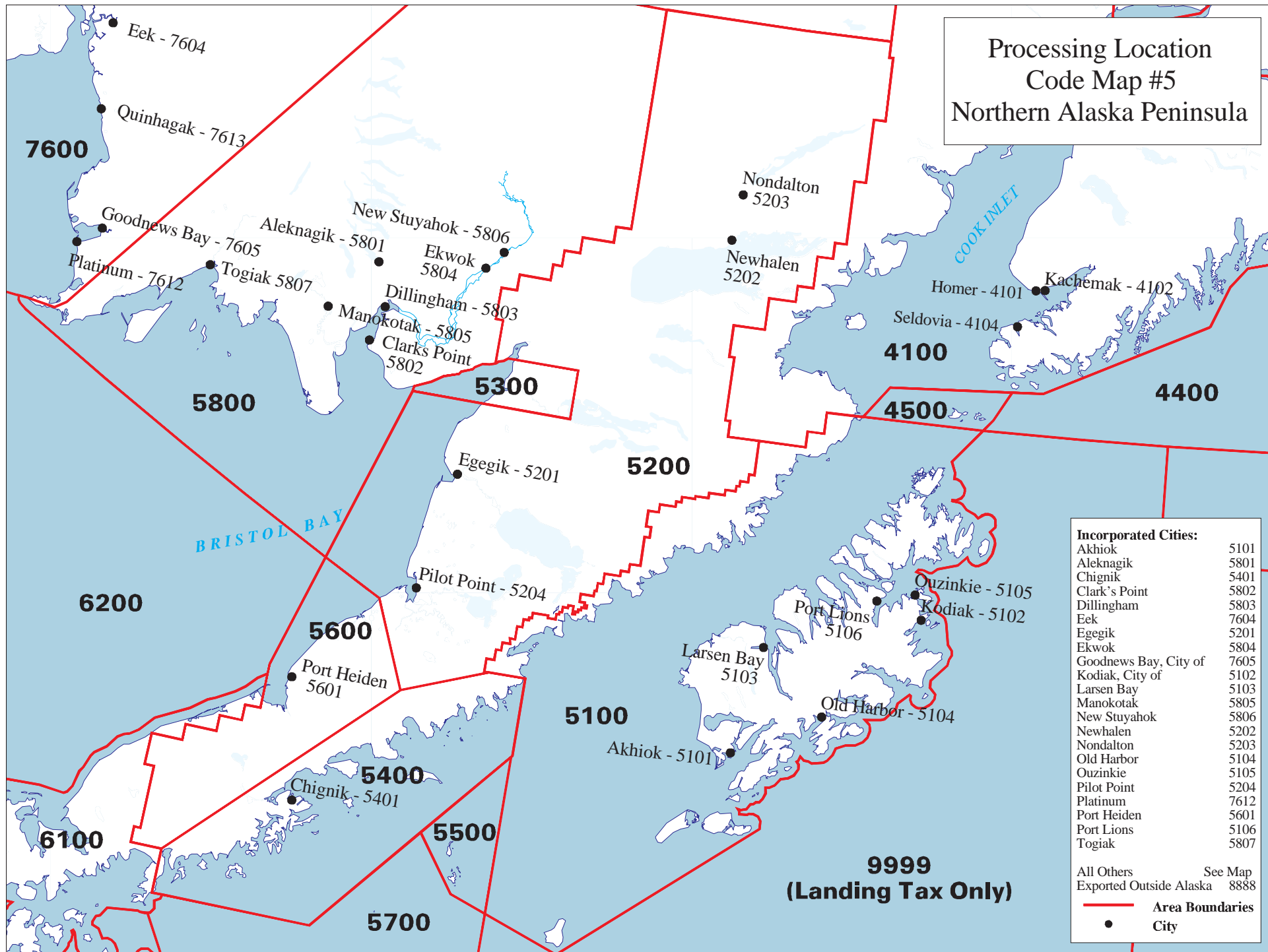


Incorporated Cities:	
Anchorage	4300
Cordova	4601
Homer	4101
Houston	4201
Kachemak	4102
Kenai, City of	4103
Palmer	4202
Seward	4105
Seldovia	4104
Soldotna	4106
Valdez	4603
Wasilla	4203
Whittier	4604
Exported Outside Alaska	
	8888
 Area Boundaries	
 City	

Processing Location
Code Map #4
South Central



Processing Location Code Map #5 Northern Alaska Peninsula



Incorporated Cities:	
Akhiok	5101
Aleknagik	5801
Chignik	5401
Clark's Point	5802
Dillingham	5803
Eek	7604
Egegik	5201
Ekwok	5804
Goodnews Bay, City of	7605
Kodiak, City of	5102
Larsen Bay	5103
Manokotak	5805
New Stuyahok	5806
Newhalen	5202
Nondalton	5203
Old Harbor	5104
Ouzinkie	5105
Pilot Point	5204
Platinum	7612
Port Heiden	5601
Port Lions	5106
Togiak	5807
All Others	See Map
Exported Outside Alaska	8888
—	Area Boundaries
•	City

Processing Location
Code Map #6
Southern Alaska Peninsula

